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**CLAIBORNE PARISH SHERIFF  
Homer, Louisiana**

**Annual Financial Statements  
With Independent Auditor's Report  
As of and for the Year Ended  
June 30, 2008**

**With Supplemental Information Schedules**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 11/19/08

**MARY JO FINLEY, CPA, INC.**  
**A PROFESSIONAL CORPORATION**

CLAIBORNE PARISH SHERIFF  
Homer, Louisiana

Annual Financial Statements  
As of and for the Year Ended June 30, 2008  
With Supplemental Information Schedules

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**MARY JO FINLEY, CPA, INC.**

*A PROFESSIONAL CORPORATION*

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**Independent Auditor's Report**

**CLAIBORNE PARISH SHERIFF**

Homer, Louisiana

I have audited the basic financial statements of the Claiborne Parish Sheriff, a component unit of the Claiborne Parish Police Jury, as of June 30, 2008, and for the year then ended, as listed in the table of contents. These financial statements are the responsibility of the Claiborne Parish Sheriff's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

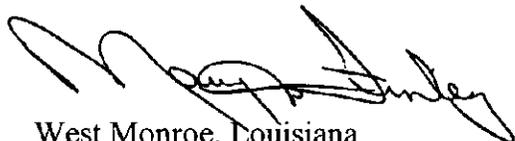
In my opinion, the basic financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Claiborne Parish Sheriff as of June 30, 2008, and the changes in its financial position for the year then ended, in conformity with U.S. generally accepted accounting principles.

Management's discussion and analysis, and supplementary information on pages 6 through 10 and 34 through 36, respectively are not a required part of the basic financial statements, but are supplementary information required by the Governmental Accounting Standards Board. I have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information and reviewing the source of selected information. However, I did not audit the information and express no opinion on it.

My audit was made for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplemental information schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the basic financial statements of the Claiborne Parish Sheriff. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, is fairly presented in all material respects in relation to the basic financial statements taken as a whole.

CLAIBORNE PARISH SHERIFF  
Homer, Louisiana  
Independent Auditor's Report,  
June 30, 2008

In accordance with *Government Auditing Standards*, I have also issued a report dated September 23, 2008, on my consideration of the Claiborne Parish Sheriff's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of my audit.



West Monroe, Louisiana  
September 23, 2008

**REQUIRED SUPPLEMENTARY INFORMATION  
PART I**

CLAIBORNE PARISH SHERIFF  
Homer, Louisiana

**Management's Discussion and Analysis**  
June 30, 2008

As management of the Claiborne Parish Sheriff, I offer readers of the Claiborne Parish Sheriff's financial statements this narrative overview and analysis of the financial activities of the Claiborne Parish Sheriff for the fiscal year ended June 30, 2008. Please read it in conjunction with the basic financial statements and the accompanying notes to the financial statements.

**Overview of the Financial Statements**

This Management Discussion and Analysis document introduces the Sheriff's basic financial statements. The annual report consists of a series of financial statements. The Statement of Net Assets and the Statement of Activities (Government-wide Financial Statements) provide information about the financial activities as a whole and illustrate a longer-term view of the Sheriff's finances. The Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Fund (Fund Financial Statements) tell how these services were financed in the short term as well as what remains for future spending. Fund Financial Statements also report the operations in more detail than the Government-Wide Financial Statements by providing information about the most significant funds. This report also contains other supplementary information in addition to the basic financial statements themselves.

Our auditor has provided assurance in her independent auditor's report that the Basic Financial Statements are fairly stated. The auditor, regarding the Required Supplemental Information and the Supplemental Information is providing varying degrees of assurance. A user of this report should read the independent auditor's report carefully to ascertain the level of assurance being provided for each of the other parts in the Financial Section.

**Government-wide financial statements.** The *government-wide financial statements* are designed to provide readers with a broad overview of the Claiborne Parish Sheriff's finances, in a manner similar to a private-sector business.

The *statement of net assets* presents information on all of the Claiborne Parish Sheriff's assets and liabilities, with the difference between the two reported as *net assets*. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the Claiborne Parish Sheriff is improving or deteriorating.

The *statement of activities* presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of timing of related cash flows. Thus, revenues and expenses are reported

in this statement for some items that will only result in cash flows in future fiscal periods (for example, earned, but unused, sick leave).

**Fund financial statements.** A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Claiborne Parish Sheriff, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Claiborne Parish Sheriff can be divided into two categories: governmental funds and fiduciary (agency) funds.

**Governmental funds.** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Claiborne Parish Sheriff adopts an annual appropriated budget for the general fund and the special revenue funds. A budgetary comparison statement is provided for the major funds to demonstrate compliance with this budget.

**Fiduciary funds.** Fiduciary (agency) funds are used to account for resources held for the benefit of parties outside the government. Since these resources are not available to support the Claiborne Parish Sheriff's programs, Fiduciary (agency) funds are not reflected in the government-wide financial statement.

**Notes to the financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

**Other Information** in addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the Claiborne Parish Sheriff's performance.

### **Government-wide Financial Analysis**

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. At the close of the most recent fiscal year, assets of the Claiborne Parish Sheriff exceeded liabilities by \$1,084,395. The largest portion of the Claiborne Parish Sheriff's net assets reflects its reserve for debt service. These assets are not available for future spending.

An additional portion of the Claiborne Parish Sheriff's net assets represents capital assets, less any related debt used to acquire those assets that is still outstanding. The balance in unrestricted net assets is affected by two factors: 1) resources expended, over time, by the Claiborne Parish Sheriff to acquire capital assets from sources other than internally generated funds (i.e., debt), and 2) required depreciation on assets.

STATEMENT OF NET ASSETS

<b>ASSETS</b>	<u>2008</u>	<u>2007</u>
Cash and cash equivalents	\$1,011,522	\$1,397,450
Investments	1,317,233	1,279,995
Receivables	535,112	559,926
Deposits	1,803	913
Due from other funds	57,266	50,447
Capital assets (net of accumulated depreciation)	<u>4,682,864</u>	<u>4,832,436</u>
<b>TOTAL ASSETS</b>	<u>7,605,800</u>	<u>8,121,167</u>
<b>LIABILITIES</b>		
Accounts payable	588,544	821,541
Payroll deductions payable	36,518	25,218
Salaries payable	58,563	
Deferred revenue - protest taxes		19,427
Due to other funds	3,862	3,026
Due to others	50,434	25,577
Interest payable	83,516	93,516
Long-term liabilities:		
Due within one year	335,040	310,000
Due in more than one year	<u>5,364,928</u>	<u>5,675,000</u>
<b>TOTAL LIABILITIES</b>	<u>6,521,405</u>	<u>6,973,305</u>
<b>NET ASSETS</b>		
Invested in capital assets, net of related debt	129,264	77,518
Reserved for debt service	1,317,233	1,279,995
Unrestricted	<u>(362,102)</u>	<u>(209,651)</u>
<b>TOTAL NET ASSETS</b>	<u>\$1,084,395</u>	<u>\$1,147,862</u>

STATEMENT OF ACTIVITIES

	<u>2008</u>	<u>2007</u>
Judicial:		
Personal services	\$3,765,813	\$3,302,210
Operating services	2,154,638	2,586,430
Materials and supplies	1,486,910	1,330,958
Travel	47,146	42,244
Debt service - interest	415,927	438,657
Depreciation expense	<u>264,456</u>	<u>252,069</u>
Total Program Expenses	<u>8,134,890</u>	<u>7,952,568</u>
Program revenues:		
Civil and criminal fees	218,203	222,439
Commissions on licenses and taxes	65,462	80,506
Court attendance	4,200	3,000
Feeding and keeping prisoners	5,094,658	5,051,772
Other	<u>1,136,352</u>	<u>1,137,967</u>
Total program revenues	<u>6,518,875</u>	<u>6,495,684</u>
Net Program Expenses	<u>(1,616,015)</u>	<u>(1,456,884)</u>

General revenues:		
Taxes - Ad valorem	\$994,337	\$922,003
Grants and contributions not restricted to specific programs:		
Federal sources	44,901	52,345
State sources	220,586	179,091
Interest earned	228,579	248,002
Miscellaneous	59,803	66,214
Special item - gain (loss) on sale of assets	4,342	791
Change in Net Assets	(63,467)	11,562
<b>NET ASSETS</b>		
Beginning of year	1,147,862	1,136,300
End of year	<u>\$1,084,395</u>	<u>\$1,147,862</u>

### Financial Analysis of the Government's Funds

As noted earlier, the Claiborne Parish Sheriff uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the governmental funds is to provide information on near-term inflows, outflows, and balances of expendable resources. Such information is useful in assessing the financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of June 30, 2008, combined governmental fund balances of \$2,185,015 showed a decrease of \$208,927 over June 30, 2007. The General Fund's portion of the unreserved, undesignated fund balance of \$668,410 shows a decrease (of approximately \$176,083) from the prior year amount. The Detention Center portion of the unreserved, undesignated fund balance of \$1,495,767 shows a decrease (of approximately \$28,630) from the prior year amount.

### General Fund and Major Fund Budgetary Highlights

Differences between revenues of the original budget and the final budget for the General Fund were due primarily to an increase in ad valorem tax, federal revenue, and state grants, and a decrease in fees, charges, and commissions. Budgeted expenditures for personal services, materials and supplies, travel, debt service, and capital outlay increased. In the Detention Center, the original budgeted revenues differed from the final budgeted revenues due to an increase in revenues for feeding and keeping of prisoners, other fees, charges and commissions, and a decrease in use of money and property. Anticipated expenditures differed due to an increase in personal services, operating services, materials and supplies, and debt service.

### Capital Asset and Debt Administration

**Capital assets.** The Claiborne Parish Sheriff's investment in capital assets for its governmental activities as of June 30, 2008, amounts to \$4,682,864 (net of accumulated depreciation). This investment includes land, buildings, furniture, and equipment. The increase in capital assets for the year was \$115,718, the majority of which was attributable to the purchase law enforcement vehicles. There was a decrease of \$73,573.

**Long-term debt.** At the end of the fiscal year, Claiborne Parish Sheriff had total debt outstanding of

\$5,699,968. This amount is made up of revenue bonds and a lease payable. During the year, \$310,000 was paid on the revenue bonds, and \$2,943 was paid on the lease payable, in accordance with the debt agreements.

### **Requests for Information**

This financial report is designed to provide a general overview of the Claiborne Parish Sheriff's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Claiborne Parish Sheriff, 613 East Main Street, Homer LA 71040.

September 23, 2008

**BASIC FINANCIAL STATEMENTS**

**Statement A**CLAIBORNE PARISH SHERIFF  
Homer, LouisianaSTATEMENT OF NET ASSETS  
June 30, 2008**ASSETS**

Cash and cash equivalents	\$1,011,522
Investments	1,317,233
Receivables	535,112
Deposits	1,803
Due from other funds	57,266
Capital assets (net of accumulated depreciation)	<u>4,682,864</u>
<b>TOTAL ASSETS</b>	<b><u>7,605,800</u></b>

**LIABILITIES**

Accounts payable	588,544
Payroll deductions payable	36,518
Salaries payable	58,563
Due to other funds	3,862
Due to others	50,434
Interest payable	83,516
Long-term liabilities:	
Due within one year	335,040
Due in more than one year	<u>5,364,928</u>
<b>TOTAL LIABILITIES</b>	<b><u>6,521,405</u></b>

**NET ASSETS**

Invested in capital assets, net of related debt	129,264
Reserved for debt service	1,317,233
Unrestricted	<u>(362,102)</u>
<b>TOTAL NET ASSETS</b>	<b><u>\$1,084,395</u></b>

The accompanying notes are an integral part of this statement.

**Statement B**

CLAIBORNE PARISH SHERIFF  
Homer, Louisiana  
STATEMENT OF ACTIVITIES  
June 30, 2008

Judicial:	
Personal services	\$3,765,813
Operating services	2,154,638
Materials and supplies	1,486,910
Travel	47,146
Debt service	415,927
Depreciation expense	<u>264,456</u>
Total Program Expenses	<u>8,134,890</u>
Program revenues:	
Civil and criminal fees	218,203
Commissions on licenses and taxes	65,462
Court attendance	4,200
Feeding and keeping prisoners	5,094,658
Other	<u>1,136,352</u>
Total program revenues	<u>6,518,875</u>
Net Program Expenses	<u>(1,616,015)</u>
General revenues:	
Taxes - Ad valorem	994,337
Grants and contributions not restricted to specific programs:	
Federal sources	44,901
State sources	220,586
Interest earned	228,579
Miscellaneous	59,803
Special item - gain on sale of assets	<u>4,342</u>
Change in Net Assets	(63,467)
<b>NET ASSETS</b>	
Beginning of year	<u>1,147,862</u>
End of year	<u>\$1,084,395</u>

The accompanying notes are an integral part of this statement.

## Statement C

CLAIBORNE PARISH SHERIFF  
Homer, Louisiana  
GOVERNMENTAL FUNDS

Balance Sheet, June 30, 2008

	.....MAJOR FUNDS.....		OTHER GOVERNMENTAL FUND	TOTAL
	GENERAL FUND	DETENTION CENTER	INMATE COMMISSARY	
<b>ASSETS</b>				
Cash and cash equivalents	\$609,276	\$377,546	\$24,700	\$1,011,522
Investments		1,317,233		1,317,233
Receivables	69,675	465,437		535,112
Deposits	1,803			1,803
Due from other funds	8,171	49,095		57,266
<b>TOTAL ASSETS</b>	<b><u>\$688,925</u></b>	<b><u>\$2,209,311</u></b>	<b><u>\$24,700</u></b>	<b><u>\$2,922,936</u></b>
<b>LIABILITIES AND FUND EQUITY</b>				
Liabilities:				
Accounts payable	\$17,827	\$570,717		\$588,544
Payroll withholding payable	2,688	33,830		36,518
Payroll payable		58,563		58,563
Due to other funds			\$3,862	3,862
Due to taxing bodies and others		50,434		50,434
Total Liabilities	<u>20,515</u>	<u>713,544</u>	<u>3,862</u>	<u>737,921</u>
Fund Equity:				
Fund balance				
Reserved for debt service		1,317,233		1,317,233
Unreserved - undesignated	668,410	178,534	20,838	867,782
Total Fund Equity	<u>668,410</u>	<u>1,495,767</u>	<u>20,838</u>	<u>2,185,015</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b><u>\$688,925</u></b>	<b><u>\$2,209,311</u></b>	<b><u>\$24,700</u></b>	<b><u>\$2,922,936</u></b>

The accompanying notes are an integral part of this statement.

CLAIBORNE PARISH SHERIFF  
Homer, Louisiana

Reconciliation of Governmental Funds  
Balance Sheet to the Statement of Net Assets

For the Year Ended June 30, 2008

Total Fund Balances at June 30, 2008- Governmental Funds (Statement C)		<u>\$2,185,015</u>
Cost of capital assets at June 30, 2008	\$6,875,438	
Less: Accumulated depreciation as of June 30, 2008	<u>(2,192,574)</u>	4,682,864
Long-term liabilities at June 30, 2008:		
Bonds payable	5,675,000	
Lease payable	24,968	
Accrued interest payable	<u>83,516</u>	<u>(5,783,484)</u>
Net Assets at June 30, 2008 (Statement A)		<u>\$1,084,395</u>

The accompanying notes are an integral part of this statement.

CLAIBORNE PARISH SHERIFF  
Homer, Louisiana  
GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement of Revenues, Expenditures, and  
Changes in Fund Balance

For the Year Ended June 30, 2008

	.....MAJOR FUNDS.....		OTHER GOVERNMENTAL FUND	TOTAL
	GENERAL FUND	DETENTION CENTER	INMATE COMMISSARY	
<b>REVENUES</b>				
Taxes - ad valorem	\$994,337			\$994,337
Intergovernmental revenues:				
Federal grants	44,901			44,901
State grants:				
State revenue sharing (net)	88,295			88,295
State supplemental pay	87,837			87,837
Other	44,454			44,454
Fees, charges, and commissions for services:				
Commissions on licenses and taxes	65,462			65,462
Civil and criminal fees	218,203			218,203
Court attendance	4,200			4,200
Feeding and keeping of prisoners	439,045	\$4,655,613		5,094,658
Other	785	1,135,567		1,136,352
Use of money and property	55,591	172,988		228,579
Other	8,117	12,886	\$33,736	54,739
Total revenues	<u>2,051,227</u>	<u>5,977,054</u>	<u>33,736</u>	<u>8,062,017</u>
<b>EXPENDITURES</b>				
Public safety:				
Current:				
Personal services and related benefits	1,692,027	2,073,786		3,765,813
Operating services	398,323	1,756,315		2,154,638
Materials and supplies	279,674	1,170,751	36,485	1,486,910
Travel and other charges	41,377	5,769		47,146
Debt Service	3,807	735,063		738,870
Capital outlay	114,253		1,465	115,718
Total expenditures	<u>2,529,461</u>	<u>5,741,684</u>	<u>37,950</u>	<u>8,309,095</u>

(Continued)

**Statement D**

CLAIBORNE PARISH SHERIFF  
Homer, Louisiana  
GOVERNMENTAL FUND TYPE - GENERAL FUND  
Statement of Revenues, Expenditures, and  
Changes in Fund Balance

	.....MAJOR FUNDS.....		OTHER GOVERNMENTAL FUND	TOTAL
	GENERAL FUND	DETENTION CENTER	INMATE COMMISSARY	
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	(\$478,234)	\$235,370	(\$4,214)	(\$247,078)
<b>OTHER FINANCING SOURCES(Use):</b>				
Proceeds from Insurance	5,064			5,064
Proceeds from disposal of assets	5,176			5,176
Proceeds from lease	27,911			27,911
Transfers in	264,000			264,000
Transfers out		(264,000)		(264,000)
Total Other Financing Sources (use)	302,151	(264,000)	NONE	38,151
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USE</b>	(176,083)	(28,630)	(4,214)	(208,927)
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>844,493</u>	<u>1,524,397</u>	<u>25,052</u>	<u>2,393,942</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$668,410</u>	<u>\$1,495,767</u>	<u>\$20,838</u>	<u>\$2,185,015</u>

(Concluded)

The accompanying notes are an integral part of this statement.

CLAIBORNE PARISH SHERIFF  
Homer, Louisiana

Reconciliation of Governmental Funds  
Statement of Revenue, Expenditures, and Changes  
in Fund Balances to the Statement of Activities

For the Year Ended June 30, 2008

Total net change in fund balances - governmental funds (Statement D)	(\$208,927)
Amounts reported for governmental activities in the Statement of Activities are different because:	
Capital outlays are reported in governmental funds as expenditures. However, in the statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeds depreciation in the period.	(148,738)
Governmental funds report increase in capital lease as an increase in financial resources and an increase in capital outlay for the asset obtained through the lease. In the Statement of Activities, long term debt is increased when the lease is entered into and decreased as lease payments are made.	(27,911)
Governmental funds do not report gain or loss on disposition of assets. In the Statement of Activities, the difference in gain or loss on a disposition of assets and sale of assets is reported.	(834)
Interest on long-term debt in the Statement of Activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the Statement of Activities, however, interest expense is recognized as the interest accrues, regardless of when it is due.	10,000
Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Assets	<u>312,943</u>
Change in net assets of governmental activities (Statement B)	<u><u>(\$63,467)</u></u>

The accompanying notes are an integral part of this statement.

CLAIBORNE PARISH SHERIFF  
Homer, Louisiana  
Statement of Fiduciary Net Assets - Agency Funds

June 30, 2008

	CIVIL FUND	CRIMINAL FUND	INMATE TRUST FUND	TAX COLLECTOR FUND	TOTAL
<b>ASSETS</b>					
Cash and cash equivalents	<u>\$48,497</u>	<u>\$103,607</u>	<u>\$119,808</u>	<u>\$73,904</u>	<u>\$345,816</u>
<b>LIABILITIES</b>					
Unsettled deposits due to:					
Other funds	\$1,629	\$2,680	\$49,095		\$53,404
Others	<u>46,868</u>	<u>100,927</u>	<u>70,713</u>	<u>\$73,904</u>	<u>292,412</u>
Total Liabilities	<u>\$48,497</u>	<u>\$103,607</u>	<u>\$119,808</u>	<u>\$73,904</u>	<u>\$345,816</u>

The accompanying notes are an integral part of this statement.

CLAIBORNE PARISH SHERIFF  
Homer, Louisiana

Notes to the Financial Statements  
As of and For the Year Ended June 30, 2008

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the sheriff serves a four year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The sheriff also administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, serving subpoenas, et cetera. As the ex-officio tax collector of the parish, the sheriff is responsible for the collection and distribution of ad valorem property taxes, parish occupational licenses, state revenue sharing funds, sportsmen licenses, and fines, costs, and bond forfeitures imposed by the district court.

The sheriff has the responsibility for enforcing state and local laws, ordinances, et cetera, within the territorial boundaries of the parish. The sheriff provides protection to the residents of the parish through on-site patrols, investigations, et cetera, and serves the residents of the parish through the establishment of neighborhood watch programs, anti-drug abuse programs, et cetera. Additionally, the sheriff, when requested, provides assistance to other law enforcement agencies within the parish.

The accompanying financial statements of the Claiborne Parish Sheriff have been prepared in conformity with U.S. generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments*, issued in June 1999.

**A. REPORTING ENTITY**

As the governing authority of the parish, for reporting purposes, the Claiborne Parish Police Jury is the financial reporting entity for Claiborne Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

CLAIBORNE PARISH SHERIFF

Homer, Louisiana

Notes to the Financial Statements (Continued)

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the Claiborne Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial responsibility. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and:
  - a. The ability of the police jury to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury maintains and operates the parish courthouse in which the sheriff's office is located and provides partial funding for equipment, furniture and supplies of the sheriff's office, the sheriff was determined to be a component unit of the Claiborne Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the sheriff and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the Claiborne Parish financial reporting entity.

**B. BASIC FINANCIAL STATEMENTS - GOVERNMENT-WIDE STATEMENTS**

The sheriff's basic financial statements include both government-wide (reporting the sheriff as a whole) and fund financial statements (reporting the sheriff's major fund). Both government-wide and fund financial statements categorize primary activities as either governmental or business type. All activities of the sheriff are classified as governmental.

The Statement of Net Assets (Statement A) and the Statement of Activities (Statement B) display information about the reporting government as a whole. These statements include all the financial activities of the sheriff, except for fiduciary funds. Fiduciary funds are reported only in the Statement of Fiduciary Net Assets at the fund financial statement level.

In the Statement of Net Assets, governmental activities are presented on a consolidated basis and are presented on a full accrual, economic resource basis, which recognizes all long-term

## CLAIBORNE PARISH SHERIFF

Homer, Louisiana

### Notes to the Financial Statements (Continued)

assets and receivables as well as long-term obligations. Net assets are reported in three parts; invested in capital assets, net of any related debt; restricted net assets; and unrestricted net assets.

The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

**Program Revenues** - Program revenues included in the Statement of Activities (Statement B) are derived directly from parties outside the sheriff's taxpayers or citizenry. Program revenues reduce the cost of the function to be financed from the sheriff's general revenues.

**Allocation of Indirect Expenses** - The sheriff reports all direct expenses by function in the Statement of Activities (Statement B). Direct expenses are those that are clearly identifiable with a function. Indirect expenses of other functions are not allocated to those functions but are reported separately in the Statement of Activities. Depreciation expense, which can be specifically identified by function, is included in the direct expenses of each function. Interest on general long-term debt is considered an indirect expense and is reported separately on the Statement of Activities.

## C. BASIC FINANCIAL STATEMENTS - FUND FINANCIAL STATEMENTS

The financial transactions of the sheriff are reported in individual funds in the fund financial statements. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. Fund financial statements report detailed information about the sheriff. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column.

A fund is a separate accounting entity with a self-balancing set of accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Funds are classified into three categories; governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The sheriff's current operations require the use of only

## CLAIBORNE PARISH SHERIFF

Homer, Louisiana

### Notes to the Financial Statements (Continued)

governmental and fiduciary funds. The governmental and fiduciary fund types used by the sheriff are described as follows:

#### **Governmental Fund Types**

**General Fund** - The General Fund, as provided by Louisiana Revised Statute 13:781, is the principal fund of the sheriff and is used to account for the operations of the sheriff's office. The various fees and charges due to the sheriff's office are accounted for in this fund. General operating expenditures are paid from this fund.

**Special Revenue Fund** - The Special Revenue Funds are used to account for the proceeds of specific revenue sources such as grants and state and parish funds for maintaining state and parish prisoners. Those revenues are restricted to expenditures for specified purposes.

#### **Fiduciary Fund Type - Agency Funds**

The agency funds are used as depositories for civil suits, cash bonds, taxes, fees, et cetera. Disbursements from the funds are made to various parish agencies, litigants in suits, et cetera, in the manner prescribed by law. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

### **D. BASIS OF ACCOUNTING**

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurement made regardless of the measurement focus applied.

#### **1. Accrual:**

Both governmental and business type activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

#### **2. Modified Accrual:**

The governmental funds financial statements are presented on the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial

**CLAIBORNE PARISH SHERIFF**

Homer, Louisiana

Notes to the Financial Statements (Continued)

resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Governmental funds and the fiduciary type agency funds use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The sheriff considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

**Revenues**

Ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December, January, and February of the fiscal year.

Intergovernmental revenues and fees, charges, and commissions for services are recorded when the sheriff is entitled to the funds.

Interest income on time deposits is recorded when the time deposits have matured and the income is available.

Substantially all other revenues are recognized when received by the sheriff.

Based on the above criteria, intergovernmental revenue and fees, charges, and commissions for services are treated as susceptible to accrual.

**Expenditures**

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

CLAIBORNE PARISH SHERIFF  
Homer, Louisiana  
Notes to the Financial Statements (Continued)

**E. CASH AND CASH EQUIVALENTS**

Under state law, the sheriff may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2008, the sheriff has cash and equivalents (book balances) totaling \$1,357,338 as follows:

Demand deposits	\$1,237,428
Time deposits	119,110
Petty cash	<u>800</u>
Total	<u>\$1,357,338</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Cash and cash equivalents (bank balances) at June 30, 2008, are secured as follows:

Bank balances	<u>\$1,523,716</u>
Federal deposit insurance	\$378,470
Pledged securities (uncollateralized)	<u>2,550,273</u>
Total	<u>\$2,928,743</u>

Because the pledged securities are held by a custodial bank in the name of the fiscal agent bank rather than in the name of the sheriff, they are considered uncollateralized (Category 3) under the provisions of GASB Codification C20.106; however, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the sheriff that the fiscal agent has failed to pay deposited funds upon demand. Further, LRS 39:1224 states that securities held by a third party shall be deemed to be held in the sheriff's name.

**F. INVESTMENTS**

Under state law, the sheriff may invest funds in obligations of the United States, in federally insured investments, investment grade (A-1/P-1) commercial paper of domestic corporations or in time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana. Investments are grouped into three categories of credit risk:

CLAIBORNE PARISH SHERIFF  
Homer, Louisiana  
Notes to the Financial Statements (Continued)

1. Insured or registered, or for which the securities held by the sheriff or its agent in the sheriff's name.
2. Uninsured and unregistered, with securities held by the bank's trust department or agent in the sheriff's name.
3. Uninsured and unregistered, with securities held by the bank, or by its trust department or agent but not in the sheriff's name.

At year-end, the sheriff's investment balances are in a money market account which invests only in securities of the United States Treasury (category 1). The investments have a reported value of \$1,317,223, which is also fair market value. There is no unrealized gain or loss.

**G. CAPITAL ASSETS**

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The sheriff maintains a threshold level of \$1,000 or more for capitalizing capital assets.

Capital assets are recorded in the GWFS, but are not reported in the FFS. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes by the sheriff, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Furniture and fixtures	5 - 10 years
Vehicles	5 - 15 years
Equipment	5 - 20 years

**H. RISK MANAGEMENT**

The sheriff is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets and errors and omissions. To handle such risk of loss, the sheriff maintains commercial insurance policies covering his automobiles and surety bond coverage. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts. There were no significant reductions in insurance coverage during the year ended June 30, 2008.

CLAIBORNE PARISH SHERIFF  
Homer, Louisiana  
Notes to the Financial Statements (Continued)

**I. VACATION AND SICK LEAVE**

Employees earn 1 week (7 calendar days) of vacation leave after one year of employment and 2 weeks (14 calendar days) of vacation leave after 2 years of employment. After the employee's fifth year of employment, an employee shall be entitled to 3 weeks (21 calendar days), and after ten years of employment, and employee is entitled to a 4 week (28 calendar days) of vacation leave. Vacation leave does not accumulate. Employees earn 10 days of sick leave each year. Sick leave not used at the end of the year cannot be carried over to the next year. Sick leave does not accumulate. There are no accumulated and vested vacation and sick leave benefits at June 30, 2008, which require accrual or disclosure to conform with generally accepted accounting principles.

**2. RECEIVABLES**

The receivables of \$535,112 at June 30, 2008, are as follows:

<u>Class of receivables:</u>	<u>General Fund</u>	<u>Detention Center</u>	<u>Total</u>
Intergovernmental revenues -			
Federal grants	\$9,195		\$9,195
State grants	14,398	\$1,488	15,886
Fees, charges, and commissions for services:			
Feeding and keeping prisoners	40,956	434,647	475,603
Phone commissions		22,785	22,785
Other commissions	5,126		5,126
Miscellaneous		6,517	6,517
Total	<u>\$69,675</u>	<u>\$465,437</u>	<u>\$535,112</u>

**3. CHANGES IN CAPITAL ASSETS**

A summary of changes in office furnishings and equipment for the year ended June 30, 2008, follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
General Fund - vehicles and equipment	\$909,779	\$115,718	(\$73,573)	\$951,924
Detention Center:				
Land and improvements	214,182			214,182
Buildings	5,376,075			5,376,075
Furniture and equipment	327,257			327,257
Vehicles	6,000			6,000
Sub-total Detention Center	<u>5,923,514</u>	<u>NONE</u>	<u>NONE</u>	<u>5,923,514</u>

CLAIBORNE PARISH SHERIFF  
Homer, Louisiana  
Notes to the Financial Statements (Continued)

Total assets	<u>\$6,833,293</u>	<u>\$115,718</u>	<u>(\$73,573)</u>	<u>\$6,875,438</u>
Less accumulated depreciation	<u>2,000,857</u>	<u>264,456</u>	<u>(72,739)</u>	<u>2,192,574</u>
Net capital assets	<u><u>\$4,832,436</u></u>	<u><u>(\$148,738)</u></u>	<u><u>(\$834)</u></u>	<u><u>\$4,682,864</u></u>

**4. PENSION PLAN**

Substantially all employees of the Claiborne Parish Sheriff's office are members of the Louisiana Sheriff's Pension and Relief Fund (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

All sheriffs and all deputies who are 18 years or older at the time of original employment, who earn not less than \$400 per month if employed after September 4, 1979 and before January 1, 1991; \$550 if employed between January 1, 1991 and December 31, 1999; and \$800 if employed after January 1, 2000 are required to participate in the System. Employees are eligible to retire at or after age 55 with at least 12 years of credited service and receive a benefit, payable monthly for life, equal to 3.33 percent of their final-average salary for each year of credited service. The retirement benefit cannot exceed 100 percent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination as indicated previously. Employees who terminate with at least 20 years of credited service are also eligible to elect early benefits between ages 50 and 55 with reduced benefits equal to the actuarial equivalent of the benefit to which they would otherwise be entitled at age 55. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Sheriffs Pension and Relief Fund, 6554 Florida Blvd., Suite 215, Baton Rouge, Louisiana 70806, or by calling (800) 586-9049.

Plan members are required by state statute to contribute 10 percent of their annual covered salary and the Claiborne Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 11 percent of annual covered payroll. Contributions to the System also include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and funds as required and available from insurance premium taxes. The contribution requirements of plan members and the Claiborne Parish Sheriff are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Claiborne Parish Sheriff's contributions to the System for the years ended June 30, 2008, 2007, and 2006 were \$299,752, \$268,663, and \$246,385, respectively, equal to the required contributions for each year.

CLAIBORNE PARISH SHERIFF  
Homer, Louisiana  
Notes to the Financial Statements (Continued)

**5. POST RETIREMENT BENEFITS**

The Claiborne Parish Sheriff provides certain health care and life insurance benefits for retired employees. Substantially all of the sheriff's employees become eligible for these benefits if they reach normal retirement age while working for the sheriff's office. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid jointly by the employee and the sheriff. Three retirees are eligible for the post-retirement benefits and all participate. The sheriff recognizes the cost of providing these benefits (the sheriff's cost of premiums) as an expenditure when the monthly premiums are due, which was \$556,035 for the year ended June 30, 2008. Of that amount, \$38,869 was for retiree benefits.

**6. DUE FROM/TO OTHER FUNDS**

Individual balances due from/to other funds at June 30, 2008, are as follows:

	<u>Due To</u>	<u>Due From</u>
General Fund		\$8,171
Special Revenue Funds:		
Detention Center Fund	\$49,095	
Agency Funds:		
Criminal Fund	2,680	
Civil Fund	1,629	
Inmate Fund		49,095
Commissary Fund	3,862	
Total	<u>\$57,266</u>	<u>\$57,266</u>

**7. CHANGES IN AGENCY FUND BALANCES**

A summary of changes in agency fund balances due to taxing bodies and others follows:

	<u>Civil Fund</u>	<u>Criminal Fund</u>	<u>Inmate Trust Fund</u>	<u>Tax Collector Fund</u>	<u>Total</u>
Balance at June 30, 2007	\$287,180	\$96,743	\$52,193	\$85,777	\$521,893
Additions	8,395,092	995,673	1,228,789	805,395	11,424,949
Reductions	<u>(8,608,368)</u>	<u>(991,490)</u>	<u>(1,234,114)</u>	<u>(771,364)</u>	<u>(11,605,336)</u>
Balance at June 30, 2008	<u>\$73,904</u>	<u>\$100,926</u>	<u>\$46,868</u>	<u>\$119,808</u>	<u>\$341,506</u>

CLAIBORNE PARISH SHERIFF  
Homer, Louisiana  
Notes to the Financial Statements (Continued)

**8. CHANGES IN GENERAL LONG-TERM OBLIGATIONS**

The following is a summary of long-term obligation transactions (revenue bonds) for the year ended June 30, 2008:

Balance at July 1, 2007	\$5,985,000
Additions	NONE
Retirements	<u>(310,000)</u>
Balance at June 30, 2008	<u>\$5,675,000</u>

Revenue bonds payable at June 30, 2008, are comprised of the following issue:

\$7,500,000 -2000 bonds for the acquisition and construction of a detention center. Principal is due in annual installments of \$215,000 to \$1,280,000 through September 1, 2020. Interest at 6.25% per annum. Debt retirement payments are to be made from Detention Center Debt Service Fund.	<u>\$5,675,000</u>
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The annual requirements to amortize all general obligation bonds outstanding at June 30, 2008 are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2009	\$330,000	\$354,687	\$684,687
2010	350,000	334,063	684,063
2011	370,000	312,187	682,187
2012	395,000	289,063	684,063
2013	420,000	264,375	684,375
2014-2018	2,530,000	893,749	3,423,749
2019	<u>1,280,000</u>	<u>80,001</u>	<u>1,360,001</u>
Total	<u>\$5,675,000</u>	<u>\$2,528,125</u>	<u>\$8,203,125</u>

Revenue bonds totaling \$5,675,000 at June 30, 2008, are secured by revenues derived from a cooperative endeavor agreement with the Louisiana Department of Public Safety and Corrections and the sheriff's office for the housing of state inmates. The agreement provides that the Department of Public Safety and Corrections will provide and maintain an inmate population of not less than forty percent (40%) of the 400 bed detention facility.

CLAIBORNE PARISH SHERIFF  
Homer, Louisiana  
Notes to the Financial Statements (Continued)

**9. CAPITAL LEASE**

The Claiborne Parish Sheriff entered into a lease program with Ford Motor Credit for the purchase of a vehicle. Current year principal payments equaled \$2,943. Future minimum payments as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2009	\$5,040	\$1,486	\$6,526
2010	5,380	1,146	6,526
2011	5,742	783	6,525
2012	6,131	395	6,526
2013	2,675	43	2,718
Total	<u>\$24,968</u>	<u>\$3,853</u>	<u>\$28,821</u>

**10. SERVICES AGREEMENT**

On June 19, 2001 the Law Enforcement Agency entered into an agreement with LaSalle Management Company, LLC. The agreement is for a period of five (5) years, and unless it is canceled in writing at least two months prior to the expiration of the initial term it will automatically renew for an additional five years.

The agreement states that LaSalle will provide services including locating state and federal prisoners, advising and consulting with respect to the operations of the prison in general, commissary services, budgeting for operations, and cash and financial services.

The fee payable to LaSalle for services rendered is payable monthly and consist of any revenues remaining after all billings and/or payments including a \$22,000 payment to the sheriff's General Fund, monthly mortgage (principal and interest), Regions bank loan, City Tele-Coin Co payment for phone revenue advance, and all sums otherwise due and payable as expenses of the prison have been made.

The agreement also states that in the event that the balance of the account is insufficient at any time to pay disbursements due, LaSalle will remit sufficient funds to the account to cover the deficiency.

**11. LITIGATION AND CLAIMS**

At June 30, 2008, the Claiborne Parish Sheriff is involved in several lawsuits. In the opinion of the sheriff's legal counsel, the outcome will not materially affect the financial statements.

**CLAIBORNE PARISH SHERIFF**

Homer, Louisiana

Notes to the Financial Statements (Continued)

**12. EXPENDITURES OF THE SHERIFF'S OFFICE  
PAID BY THE PARISH POLICE JURY**

The Claiborne Parish Sheriff's office is located in the parish courthouse. The cost of maintaining and operating the courthouse, as required by Louisiana Revised Statute 33:4715, is paid by the Claiborne Parish Police Jury.

**REQUIRED SUPPLEMENTARY INFORMATION**

**PART II**

CLAIBORNE PARISH SHERIFF  
Homer, Louisiana

BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
For the Year Ended June 30, 2008

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL (BUDGETARY BASIS)	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>				
Taxes - Ad valorem	\$925,000	\$988,000	\$994,337	\$6,337
Intergovernmental revenues:				
Federal grants - federal revenue		44,000	44,901	901
State grants:				
State revenue sharing (net)	84,000	87,794	88,295	501
State supplemental pay	66,800	87,675	87,837	162
Other state grants	29,000	49,300	44,454	(4,846)
Fees, charges, and commissions for services:				
Commissions on licenses and taxes	80,000	57,000	65,462	8,462
Civil and criminal fees	258,900	226,690	218,203	(8,487)
Court attendance	3,000	4,200	4,200	
Transportation of prisoners				
Feeding and keeping of prisoners	430,000	435,329	439,045	3,716
Other			785	785
Use of money and property	43,000	48,644	55,591	6,947
Other revenue	23,600	29,898	8,117	(21,781)
Total revenues	<u>1,943,300</u>	<u>2,058,530</u>	<u>2,051,227</u>	<u>(7,303)</u>
<b>EXPENDITURES</b>				
Public safety:				
Current:				
Personal services and benefits	1,574,081	1,724,081	1,692,027	32,054
Operating services	408,750	408,750	398,323	10,427
Materials and supplies	260,750	301,000	279,674	21,326
Travel and other charges	16,908	38,000	41,377	(3,377)
Debt service		4,400	3,807	593
Capital outlay	46,000	112,000	114,253	(2,253)
Total expenditures	<u>2,306,489</u>	<u>2,588,231</u>	<u>2,529,461</u>	<u>58,770</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>(363,189)</u>	<u>(529,701)</u>	<u>(478,234)</u>	<u>51,467</u>
<b>OTHER FINANCING SOURCES</b>				
Proceeds from insurance			5,064	5,064
Proceeds from disposal of asset			5,176	5,176
Proceeds from lease			27,911	27,911
Transfers in	264,000	264,000	264,000	
Total financing sources	<u>264,000</u>	<u>264,000</u>	<u>302,151</u>	<u>38,151</u>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</b>	(99,189)	(265,701)	(176,083)	89,618
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>900,000</u>	<u>844,493</u>	<u>844,493</u>	<u>NONE</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$800,811</u>	<u>\$578,792</u>	<u>\$668,410</u>	<u>\$89,618</u>

CLAIBORNE PARISH SHERIFF  
Homer, Louisiana

BUDGETARY COMPARISON SCHEDULE  
DETENTION CENTER  
For the Year Ended June 30, 2008

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL (BUDGETARY BASIS)	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>				
Fees, charges, and commissions for services:				
Feeding and keeping of prisoners	\$5,291,938	\$5,371,058	\$4,655,613	(\$715,445)
Other	585,240	650,240	1,135,567	485,327
Use of money and property	138,534	126,390	172,988	46,598
Other revenue	1,200	1,833	12,886	11,053
Total revenues	<u>6,016,912</u>	<u>6,149,521</u>	<u>5,977,054</u>	<u>(172,467)</u>
<b>EXPENDITURES</b>				
Public safety:				
Current:				
Personal services and benefits	1,771,963	2,300,000	2,073,786	226,214
Operating services	2,035,050	2,435,050	1,756,315	678,735
Materials and supplies	1,061,014	1,420,000	1,170,751	249,249
Travel and other charges	9,675	9,675	5,769	3,906
Debt service	875,210	1,000,000	735,063	264,937
Total expenditures	<u>5,752,912</u>	<u>7,164,725</u>	<u>5,741,684</u>	<u>1,423,041</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	264,000	(1,015,204)	235,370	1,250,574
<b>OTHER FINANCING USE - Transfers out</b>	<u>(264,000)</u>	<u>(264,000)</u>	<u>(264,000)</u>	<u>NONE</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES AND OTHER USE</b>	NONE	(1,279,204)	(28,630)	1,250,574
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>1,200,000</u>	<u>1,524,397</u>	<u>1,524,397</u>	
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$1,200,000</u>	<u>\$245,193</u>	<u>\$1,495,767</u>	<u>\$1,250,574</u>

CLAIBORNE PARISH SHERIFF  
Homer, Louisiana

NOTE TO BUDGETARY COMPARISON SCHEDULE  
For the Year Ended June 30, 2008

A proposed budget, prepared on the modified accrual basis of accounting, is published in the official journal at least ten days prior to the public hearing. A public hearing is held at the Claiborne Parish Sheriff's office during the month of June for comments from taxpayers. The budget is then legally adopted by the sheriff and amended during the year, as necessary. The budget is established and controlled by the sheriff at the object level of expenditure. Appropriations lapse at year-end and must be reappropriated for the following year to be expended.

Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying budgetary comparison schedule include the original adopted budget amounts and all subsequent amendments.

**OTHER SUPPLEMENTARY INFORMATION**

**PART III**

CLAIBORNE PARISH SHERIFF  
Homer, Louisiana  
SUPPLEMENTAL INFORMATION SCHEDULES  
As of and For the Year Ended June 30, 2008

**FIDUCIARY FUND TYPE - AGENCY FUNDS**

**TAX COLLECTOR FUND**

Article V, Section 27 of the Louisiana Constitution of 1974, provides that the sheriff will serve as the collector of state and parish taxes, licenses, and fees. The Tax Collector Fund is used to collect and distribute these taxes, licenses, and fees to the appropriate taxing bodies.

**CRIMINAL FUND**

The Criminal Fund is a depository for fines, forfeitures, and costs in criminal cases. Payments are made from the fund to the Sheriff's General Fund, police jury, district attorney, clerk of court, and other recipients in accordance with applicable laws.

**SHERIFF'S CIVIL FUND**

The Sheriff's Civil Fund accounts for the collection of funds in civil suits, sheriff's sales, and garnishments. Payment of these collections to recipients are made in accordance with applicable laws.

**INMATE FUND**

The Inmate Fund accounts for funds of inmates that are used for personal items purchased by the inmates at the concessions store located at the detention center.

CLAIBORNE PARISH SHERIFF  
Homer, Louisiana  
FIDUCIARY FUND TYPE - AGENCY FUNDS

Combining Schedule of Changes in Balances  
Due to Taxing Bodies and Others  
For the Year Ended June 30, 2008

	TAX COLLECTOR FUND	CRIMINAL FUND	CIVIL FUND	INMATE FUND	TOTAL
<b>UNSETTLED BALANCES DUE TO TAXING BODIES AND OTHERS AT BEGINNING OF YEAR</b>	<u>\$287,180</u>	<u>\$96,743</u>	<u>\$52,193</u>	<u>\$85,777</u>	<u>\$521,893</u>
<b>ADDITIONS</b>					
Deposits - sheriff's sales, etc.			1,056,225		1,056,225
Fines, forfeitures, bonds, etc.		995,673			995,673
Ad valorem taxes	7,935,982				7,935,982
State Revenue Sharing	344,762				344,762
Sportsmen license	18,096				18,096
Parish licenses	46,500				46,500
Interest on:					
NOW accounts	10,881				10,881
Delinquent taxes	12,217				12,217
Protested taxes held in escrow	1,387				1,387
Garnishments			140,601		140,601
Tax notices, etc.	14,273				14,273
Inmate deposits				802,773	802,773
Other deposits	10,994		31,963	2,622	45,579
Total additions	<u>8,395,092</u>	<u>995,673</u>	<u>1,228,789</u>	<u>805,395</u>	<u>11,424,949</u>
Total	<u>8,682,272</u>	<u>1,092,416</u>	<u>1,280,982</u>	<u>891,172</u>	<u>11,946,842</u>
<b>REDUCTIONS</b>					
Deposits settled to:					
Claiborne Parish:					
Sheriff's General Fund	1,095,454	154,142	67,055		1,316,651
Assessor	395,014				395,014
Clerk of Court	576	80,738	294,528		375,842
Police jury	1,908,069	19,815			1,927,884
School board	3,844,321				3,844,321
District attorney		137,089			137,089
Fire Districts	707,369				707,369
Recreation District	145,253				145,253
Municipalities	9,840	3,668			13,508
Indigent Defender Board		145,654			145,654
Louisiana Supreme Court		7,828			7,828
Judicial Expense fund		45,829			45,829
Salary-judges secretary		34,362			34,362

(Continued)

CLAIBORNE PARISH SHERIFF  
Homer, Louisiana  
FIDUCIARY FUND TYPE - AGENCY FUNDS  
Combining Schedule of Changes in Balances  
Due to Taxing Bodies and Others, 2008

	TAX COLLECTOR FUND	CRIMINAL FUND	CIVIL FUND	INMATE FUND	TOTAL
<b>REDUCTIONS (CONTD.)</b>					
Deposits settled to (contd.):					
North Louisiana Crime Lab		\$50,403			\$50,403
Commission on Law Enforcement		14,001			14,001
Department of Public Safety		3,125			3,125
Department of Wildlife & Fisheries	\$18,985	600			19,585
Louisiana Forestry Commission	23,220				23,220
LA Tax Commission	1,694				1,694
LA Rehab. Services THSCITF		17,653			17,653
Juvenile Maint. Fund		39,114			39,114
Second Judicial Criminal Court		236,053			236,053
Pension funds	226,600				226,600
Refunds	225,715				225,715
Litigants			\$862,817		862,817
Other settlements	6,258	1,416	9,714	\$771,364	788,752
Total reductions	<u>8,608,368</u>	<u>991,490</u>	<u>1,234,114</u>	<u>771,364</u>	<u>11,605,336</u>
<b>UNSETTLED BALANCES</b>					
<b>DUE TO TAXING BODIES</b>					
<b>AND OTHERS AT END OF YEAR</b>					
	<u>\$73,904</u>	<u>\$100,926</u>	<u>\$46,868</u>	<u>\$119,808</u>	<u>\$341,506</u>

**REPORTS REQUIRED BY  
GOVERNMENT AUDITING STANDARDS  
PART IV**

**Independent Auditor's Report Required  
by *Government Auditing Standards***

The following independent Auditor's report on compliance with laws, regulations and contracts, and internal control over financial reporting is presented in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

# MARY JO FINLEY, CPA, INC.

A PROFESSIONAL CORPORATION

116 Professional Drive - West Monroe, LA 71291

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**Report on Internal Control Over Financial  
Reporting and on Compliance and Other Matters  
Based on an Audit of Financial Statements Performed  
in Accordance *Government Auditing Standards***

CLAIBORNE PARISH SHERIFF  
Homer, Louisiana

I have audited the basic financial statements of the Claiborne Parish Sheriff, a component unit of the Claiborne Parish Police Jury, as of and for the year ended June 30, 2008 and have issued my report thereon dated September 23, 2008. I conducted my audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### **Internal Control Over Financial Reporting**

In planning and performing my audit, I considered Claiborne Parish Sheriff's internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Claiborne Parish Sheriff's internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the Claiborne Parish Sheriff's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Claiborne Parish Sheriff's financial statements that is more than inconsequential will not be prevented or detected by the Claiborne Parish Sheriff's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Claiborne Parish Sheriff's internal control.

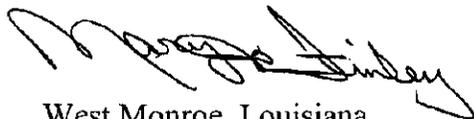
CLAIBORNE PARISH SHERIFF  
Homer, Louisiana  
Independent Auditor's Report on Compliance  
And Internal Control Over Financial Reporting, etc.  
June 30, 2008

My consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. I did not identify any deficiencies in internal control over financial reporting that I consider to be material weaknesses, as defined above.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Claiborne Parish Sheriff's basic financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that is required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the Claiborne Parish Sheriff, management, and the Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties. Although the intended use of these reports may be limited, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



West Monroe, Louisiana  
September 23, 2008

CLAIBORNE PARISH SHERIFF  
Homer, Louisiana

Schedule of Audit Findings  
For the Year Ended June 30, 2008

**A. SUMMARY OF AUDIT RESULTS**

1. The Auditor's report expresses an unqualified opinion on the general purpose financial statements of the Claiborne Parish Sheriff.
2. No instances of noncompliance material to the financial statements of the Claiborne Parish Sheriff were disclosed during the audit.
3. No significant deficiencies relating to the audit of the financial statements are reported in the Independent Auditor's Report on Internal Control.

**B. FINDINGS - FINANCIAL STATEMENTS AUDIT**

None

**CLAIBORNE PARISH SHERIFF  
Homer, Louisiana**

**Summary Schedule of Prior Audit Findings  
For the Year Ended June 30, 2008**

There were no audit findings reported in the audit for the year ended June 30, 2007.